

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2006

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 3,524,922	\$ -	\$ 280,211	\$ 2,516,611
Cash Received from Premiums/Recoveries	-	865,796	-	-
Cash Received from Miscellaneous Activities	-	908	-	-
Payments for Wages & Benefits	(767,874)	-	-	(1,258,815)
Payments for Inventory & Supplies	-	(144,446)	-	-
Payments to Suppliers for Goods & Services	(2,001,044)	-	(291,836)	(1,516,285)
Payments for Risk Transfer	-	(347,664)	-	-
Payments for Loss and Loss Adjustment	-	(221,630)	-	-
Net Cash Provided (Used) by Operating Activities	756,004	152,964	(11,625)	(258,489)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	214,620	-	-	-
Operating Transfer-In	-	100,000	-	214,906
Operating Transfer-Out	-	-	-	-
Interfund Loans	-	-	-	-
Interfund Loan collection	-	-	-	-
Contract Receivable collection	-	-	-	-
Extraordinary, Infrequent, or Unusual item	-	-	-	-
Cash Provided by Financing Activities	214,620	100,000	-	214,906
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Improvement Bonds	-	-	-	-
Proceeds from Sale of Land	-	-	-	-
Proceeds from Sale of Capital Assets	56,084	-	-	-
Acquisition/Construction of Capital Assets	(1,159,062)	-	-	(8,276)
Capital Grants Received	-	-	-	-
Capital Contributed by Local Government	132,802	-	-	-
Insurance Proceeds	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	(970,176)	-	-	(8,276)
Cash Flows from Investing Activities:				
Receipt of Interest	-	297,338	-	-
Sale of Investment Securities	2,025,597	8,094,669	108,448	241,311
Purchase of Investment Securities	(1,418,842)	(8,644,388)	(71,728)	(150,156)
Cash Provided (Used) by Investing Activities	606,755	(252,381)	36,720	91,155
Net Increase (Decrease) in Cash and Cash Equivalents	607,203	583	25,095	39,296
Cash and Cash Equivalents at Beginning of Year	1,877,327	1,803	100,484	223,588
Cash and Cash Equivalents at End of Year	\$ 2,484,530	\$ 2,386	\$ 125,579	\$ 262,884
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ (270,225)	\$ 150,017	\$ (9,934)	\$ (294,792)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,151,242	-	80	5,693
Miscellaneous Non-Operating Income	-	-	-	-
Miscellaneous Non-Operating Expense	-	-	-	-
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	(64,638)	(92)	4,438	(20,736)
(Increase) Decrease in Inventories	(22,850)	-	(5,746)	3,210
(Increase) Decrease in Prepaids	(46)	797	-	(9,249)
Increase (Decrease) in Payables	(37,479)	2,242	(463)	57,385
Total Adjustments	1,026,229	2,947	(1,691)	36,303
Net Cash Provided (Used) by Operating Activities	\$ 756,004	\$ 152,964	\$ (11,625)	\$ (258,489)

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2006

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,288,602	\$ 7,610,346
Cash Received from Premiums/Recoveries	763,347	-	1,629,143
Cash Received from Miscellaneous Activities	-	144,195	145,103
Payments for Wages & Benefits	-	(781,828)	(2,808,517)
Payments for Inventory & Supplies	(194,582)	(55,846)	(394,874)
Payments to Suppliers for Goods & Services	-	(1,015,397)	(4,824,562)
Payments for Risk Transfer	(39,756)	-	(387,420)
Payments for Loss and Loss Adjustment	(174,267)	-	(395,897)
Net Cash Provided (Used) by Operating Activities	354,742	(420,274)	573,322
Cash Flows from Non-Capital Financing Activities:			
Operating Grants Received	-	-	214,620
Operating Transfer-In	-	-	314,906
Operating Transfer-Out	-	-	-
Interfund Loans	-	-	-
Interfund Loan collection	-	-	-
Contract Receivable collection	-	-	-
Extraordinary, Infrequent, or Unusual item	-	-	-
Cash Provided by Financing Activities	-	96,446	625,972
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Improvement Bonds	-	-	-
Proceeds from Sale of Land	-	-	-
Proceeds from Sale of Capital Assets	-	-	56,084
Acquisition/Construction of Capital Assets	-	(76,281)	(1,243,619)
Capital Grants Received	-	-	-
Capital Contributed by Local Government	-	-	132,802
Insurance Proceeds	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	(76,281)	(1,054,733)
Cash Flows from Investing Activities:			
Receipt of Interest	50,460	-	347,798
Sale of Investment Securities	1,152,156	518,783	12,140,964
Purchase of Investment Securities	(1,560,681)	(217,889)	(12,063,684)
Cash Provided (Used) by Investing Activities	(358,065)	300,894	425,078
Net Increase (Decrease) in Cash and Cash Equivalents	(3,323)	(99,215)	569,639
Cash and Cash Equivalents at Beginning of Year	38,323	480,682	2,722,207
Cash and Cash Equivalents at End of Year	\$35,000	\$ 381,467	\$ 3,291,846
Reconciliation of Operating Income (Loss) to Net Cash Provided by Op			
Net Operating Income (Loss)	\$ 346,550	\$ (627,895)	\$ (706,279)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	106,282	1,263,297
Miscellaneous Non-Operating Income	-	-	-
Miscellaneous Non-Operating Expense	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	3,534	124,339	46,845
(Increase) Decrease in Inventories	-	-	(25,386)
(Increase) Decrease in Prepaids	(1,147)	-	(9,645)
Increase (Decrease) in Payables	5,805	(23,000)	4,490
Total Adjustments	8,192	207,621	1,279,601
Net Cash Provided (Used) by Operating Activities	\$ 354,742	\$ (420,274)	\$ 573,322